

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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In re :
COLEMAN A. GREEN : Chapter 13
Debtor. : Bankruptcy No. 22-13242(MDC)
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**THE CITY OF PHILADELPHIA'S OBJECTION TO THE
PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE MAGDELINE D. COLEMAN:

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code §§ 502(a), 1308(a), and L.B.R. 3015-4, to object to the proposed Chapter 13 plan (the “Plan”), of the above-captioned debtor, (the “Debtor”).

The City avers the following in support thereof:

1. On December 5, 2022, the Debtor filed a voluntary petition for Chapter 13 bankruptcy with this Court.
2. On May 5, 2023, the City filed a claim that included unliquidated, non-filed business tax returns for Business Income & Receipts Taxes & Net Profit Taxes for which the Debtor was obligated to file returns but had failed to do so. A copy of the proof of claim filed by the City is attached hereto as Exhibit A.
3. As neither the Debtor nor another party in interest has objected to the claim, it is deemed allowed. See 11 U.S.C. § 502(a).
4. As of June 16, 2023, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

Business Income & Receipts Tax returns for periods: 12/31/2008 – 12/31/2010 and 12/31/2014 – 12/31/2022

Net Profit Tax returns for periods: 12/31/2008 – 12/31/2013 and 12/31/2015 – 12/31/2022

5. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date of the filing of the petition. See 11 U.S.C. § 1308(a).

6. The Plan should not be confirmed until all returns are filed and all taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the Plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: June 29, 2023

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
Senior Attorney
PA Attorney I.D. 202054
Attorney for the City of Philadelphia
City of Philadelphia Law Department
Municipal Services Building
1401 JFK Boulevard, 5th Floor
Philadelphia, PA 19102-1595
215-686-0508 (phone)
Email: Pamela.Thurmond@phila.gov